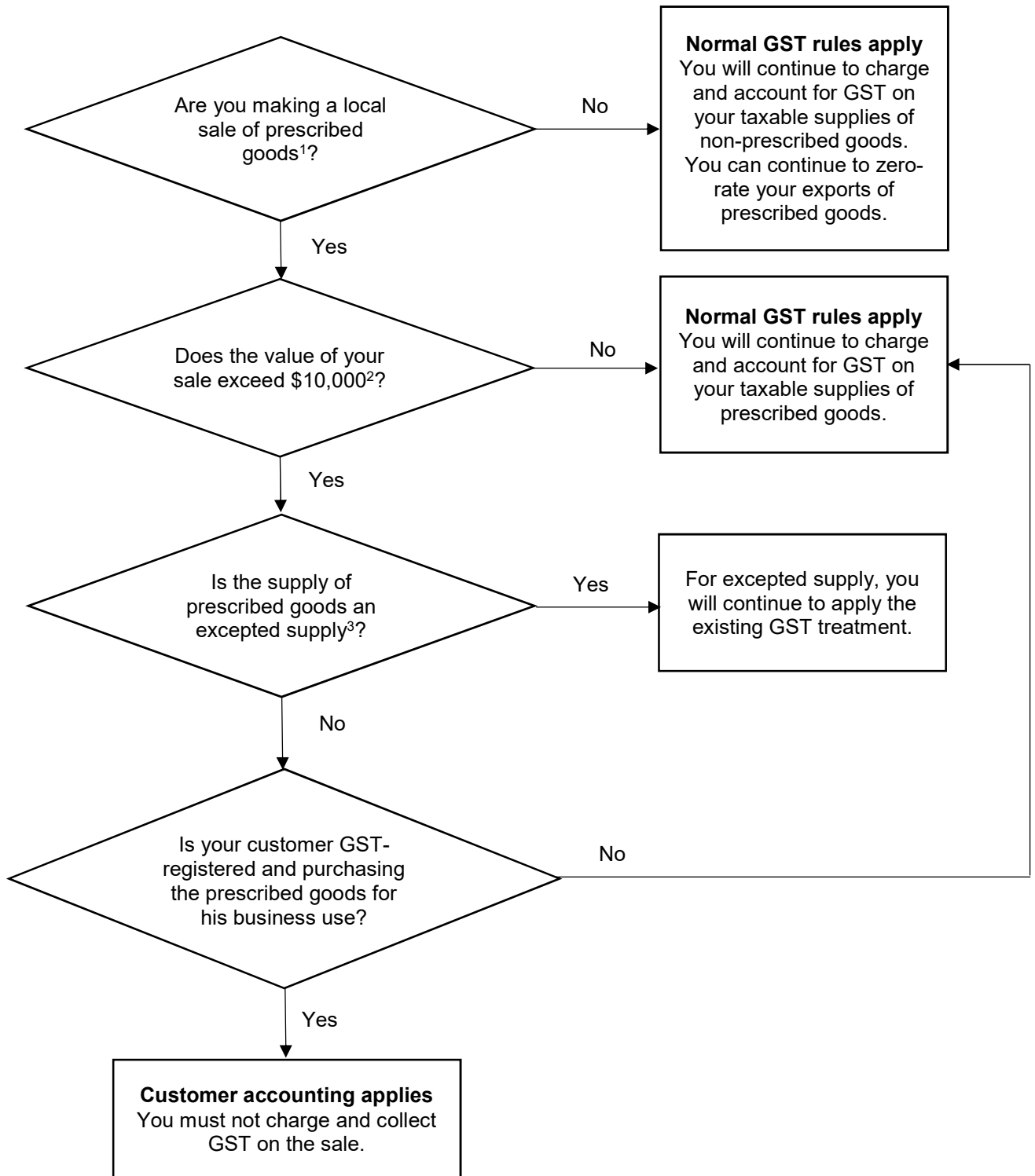


Customer Accounting
How it affects you as a supplier come 1 January 2019



¹ Prescribed goods are mobile phones, memory cards and off-the-shelf software.

² Subject to certain conditions being met, you have the option to apply customer accounting even if the value of the supply is ≤ \$10,000.

³ An excepted supply is a supply of prescribed goods that is excluded from customer accounting.